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8 UNITED STATES DISTRICT COURT
9 EASTERN DISTRICT OF CALIFORNIA
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11 JANARDHAN GRANDHE, et al.,

12 Petitioners,

13 v.

14 UNITED STATES,

15 Respondent.
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Case No. 1:21-mc-00059-EPG

ORDER

(ECF No. 1)

17 Petitioners have filed a petition to quash an Internal Revenue Service summons pursuant
18 to 26 U.S.C. § 7609(b)(2). (ECF No. 1). The case has been referred to the undersigned U.S.
19 Magistrate Judge pursuant to Local Rule 302(c)(10).

20 IT IS HEREBY ORDERED that:

21 1. Within 14 days after this order is entered, Petitioners shall serve the petition and a
22 copy of this order upon Respondent and shall file a certificate of such service within 7 days after
23 service is made.¹

24 2. Within 28 days after the petition is served by Petitioners, Respondent shall file
25 and serve a response to the petition.
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27 ¹ Petitioners' attention is also directed to 26 U.S.C. § 7609(b)(2)(B) (Petitioners must "mail by registered
28 or certified mail a copy of the petition to the [party] summoned and to such office as the Secretary may
direct in the notice.").

3. If Respondent's response to the petition is an answer, a reply shall be filed by Petitioners within 14 days after the response is filed. Any party may request oral argument by including the request in the answer or reply. If no request for oral argument is made, the petition to quash will be submitted on the papers upon the completion of briefing.

4. If Respondent's response to the petition is a motion, the motion shall be noticed for hearing before the undersigned on a regularly scheduled law and motion calendar and shall be briefed and heard in accordance with Local Rule 230.

IT IS SO ORDERED.

Dated: **July 9, 2021**

/s/ Eric P. Grogg
UNITED STATES MAGISTRATE JUDGE